

8180 Greensboro Drive
Suite 850
Tyson's Corner, VA 22102
Telephone: (703) 637-1480
Facsimile: (703) 637-1499

KEATING & BENNETT LLP

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To:	Examiner Sheehan	From:	Joseph R. Keating
Fax:	571-273-8300	Date:	December 19, 2005
Phone:	571-272-1249	Pages:	3
Re:	10/642,276	CC:	
60303.34/ok			

Comments:

Examiner Sheehan:

Please find attached a Response to Restriction Requirement to be filed in the above-identified application.

Respectfully submitted,



Joseph R. Keating
(Reg. No. 37,368)

CERTIFICATE OF FACSIMILE TRANSMISSION

I hereby certify that this correspondence is being transmitted to Mail Stop Amendment, 571-273-8300 addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450

Date: December 19, 2005

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Sonia V. McVean
Sonia V. McVean

DOCKET NUMBER

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Ryosuke KOGURE et al. Serial No.: 10/642,276 Filing or 371(c) Date: August 18, 2003 For: MAGNETIC ALLOY MATERIAL AND METHOD OF MAKING THE MAGNETIC ALLOY MATERIAL	Art Unit: 1742 Examiner: J. Sheehan
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RESPONSE TO RESTRICTION REQUIREMENT

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the Restriction Requirement issued on November 30, 2005, Applicants elect Group I, including Claims 1-12 for prosecution in the present application. This election is made without traverse.

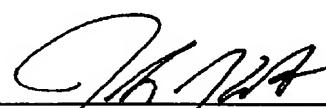
Applicants hereby reserve the right to file a Divisional Application to pursue prosecution of the non-elected claim 13.

Serial No. 10/642,276
December 19, 2005
Page 2 of 2

Applicants respectfully submit that this application is in condition for allowance.

Favorable consideration and prompt allowance of the present application are respectfully requested.

Date: December 19, 2005



Attorneys for Applicants

Joseph R. Keating
Registration No. 37,368

Peter M. Medley
Registration No. 56,125

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Tyson's Corner, VA 22102
Telephone: (703) 637-1480
Facsimile: (703) 637-1499